



501 Manhattan Blvd.
Harvey, Louisiana 70058

Fiscal Year 2022-2023 General Fund Budget
June 1, 2022

Prepared By:

SARAH B. CARUSO
Chief Financial Officer

Submitted by:

DR. JAMES GRAY
Superintendent of Schools

**JEFFERSON PARISH SCHOOLS
OFFICIALS**

Dr. James Gray, Superintendent

SCHOOL BOARD MEMBERS

Gerard LeBlanc, District I

Ricky Johnson, District II

Tiffany Kuhn, District III

Clay Moise, District IV

Simeon Dickerson, District V

Diane Schnell, District VI

Billy North, District VII

Chad Nugent, District VIII

Sandy Denapolis-Bosarge, District IX



Dr. James Gray
Superintendent

Sarah Caruso
Chief Financial Officer

June 1, 2022

RE: THE FISCAL YEAR 2023 GENERAL FUND BUDGET

TO: CITIZENS OF JEFFERSON PARISH AND MEMBERS OF THE JEFFERSON PARISH SCHOOL BOARD:

In accordance with Louisiana Revised Statutes 17:02, 17:82, 17:88(A) and 39:1301, et. Seq., as amended, the Jefferson Parish School System Superintendent recommends to the School Board the proposed Fiscal Year (FY) 2023 Fund Budgets. The Jefferson Parish School Board, in order to consider adoption, must first:

- Publish a general summary of the proposed new budget (This booklet will suffice.)
- Hold at least one public hearing. The Superintendent recommends the following date, time and place:
- June 1, 2022 5:00 p.m., West Bank, Boardroom, 501 Manhattan Blvd, Harvey, Louisiana
- Advertise notice of the public hearing in the official journal at least 10 (ten) days prior to holding such hearing. (Advertisement in the New Orleans Advocate on May 18, 2022)

THIS BUDGET INCLUDES

This budget package follows an intensive budget preparation process that began in February 2022. It is a reflection of the financial plan for meeting the educational needs of the children in our Parish. This budget includes the responsibilities of the School System to provide a safe and encouraging learning environment for the future of our Parish.

The priorities of 2024: *The Future Our Kids Deserve* are incorporated into this document and are as follows:

Priority 1: Provide safe, healthy, and modern schools

Priority 2: Hire, grow and keep the best teachers

Priority 3: Hire, grow and keep the best leaders

Priority 4: Use a robust curriculum with aligned assignments

Priority 5: Prioritize access, equity, and opportunity

Priority 6: Partner with families, community members, School Board members, agencies, and other stakeholders

While the main retirement system for the District (TRSL) actually decreased .6%, in comparison to the 2021-22 fiscal year, the District is still projected to spend \$61 million in employee retirement costs for FY 2022-2023. This is approximately 11% of the budget. In addition to high retirement contribution rates, the District pays for retiree health benefits at a cost of approximately \$26.4 million or 5% of the budget. The chart below shows the retirement contribution rates for fiscal years 2022-23, 2021-22, and 2020-21.

	2020-21	2021-22	2022-23
TRSL	25.8%	25.2%	24.8%
TRSL- ORP	28.0%	27.7%	27.0%
LSERS	28.7%	28.7%	27.6%
LASERS	40.1%	39.5%	40.4%
Total retirement contribution	\$ 59,389,393	\$ 61,581,834*	\$ 61,055,149*

* Projected figures

At the time of this budget instrument, there was pending legislation that would fund a \$1,500 pay raise for certificated staff and \$750 pay raise for a non-certificated support staff plus the applicable retirement contributions. Since the legislation had not been approved yet, the pay raises and the related revenues are not included in this budget book. When/If these pay raises occur, the Administration will propose budget amendments.

REVENUE/OTHER FINANCING SOURCES

This budget instrument uses the following methodology to determine revenue figures:

Ad Valorem Taxes. The District uses historical collection data along with netting the debt service requirements. In current year, the General Fund collections are remaining consistent from FY 2022 amended budget; however, the debt service requirements has increased from prior year making it appear as if the ad valorem taxes are declining.

Sales and Use Taxes. The District uses historical collection data and uses a consistent \$17M net to cover debt service requirements. In current year, to be conservative, the District uses the average of the last two available collection months to determine the budget on a monthly basis.

Other Local. These are miscellaneous revenues of the District. For example, interest income, use of facilities charges, id badge replacement, donations, copies, transcripts, etc. These figures are determined using historical information.

State Sources. Most of this budget line item is MFP funding. The funding amount is determined from LDOE's March projected budget letter. The District "backed" out the projected revenue associated with the potential pay raise. As previously discussed, we will recognize the revenue along with the related expenses as a budget amendment.

Federal Sources. This is revenue associated with the partial reimbursement of the JROTC teacher salaries and related benefits.

Transfer In. Budget relates to the transfer in of indirect costs from the federal funds. The District has increased this budget line item due to ESSER funding. When ESSER funding ends, this line item will be adjusted back downwards.

Proceeds from Sale of Assets. Budget is based on historical collections with the exclusion of sale of properties.

EXPENDITURES/OTHER FINANCING USES

This budget instrument uses the following methodology to determine expenditures figures:

Salaries and Benefits: Derived from using school staffing sheets and central office organizational chart. The salary amount reflects employee step raises. Overtime, temporary employees and pay for additional work performed is based on historical spending.

Purchased Professional and Technical Services. This line item includes but not limited to sales tax collection fees, property tax pension expense, assessor fee, Kelly Services substitute contract, officer details, legal fees, audit fees, and a plethora of technology services.

Purchases Property Services. This line item includes but not limited to maintenance costs including lawn and property, water bills, garbage collection, bus rental/leasing, pest control, copy machines, and shredding services.

Other Purchased Services. This line item includes but not limited to insurance, teaching and learning software, Verizon wireless, ATT wireless, COX Communications, employee travel, printing, and postage

Supplies. This line item includes but not limited to Entergy, Atmos Energy, Fuel, teacher allotment, band allocation, textbook, workbooks and other instructional materials.

Property. This line item consists of funds for 2 student activity fund buses, holding account for replacement tractors and lawn mowers, and other capitalized items purchased through the facilities team as part of maintenance.

Debt Service and Miscellaneous. This is the folding account for the school General Fund allocation checks. At the end of the year, Finance posts an entry to record how the schools actually spent the funds. This line item also includes but not limited to membership dues, fees and academic games registration.

Payments to Other LEAs. Calculated based on projected enrollment for next year times local per pupil plus state per pupil. Students enrolled in CTE, at risk, G&T or a student with disability also receive an additional funding.

Transfer Out. Based on the projections of special funds operating at a deficit. This is the general fund eliminating the operating deficit.

BUDGET CONCERNS

In FY 2023, the District is projected to make "Payments to Other LEAS" of approximately \$90 million or 16% of the budget. The below chart is the breakdown of payments to other LEAs over the last ten years, which is when charter movement started in Jefferson Parish. The District is facing an increase in charter enrollment (Type 1, 2, or 3) which in turn increases the amount that needs to be disbursed,

Fiscal Year	Total Payments*	Total Charter Enrollment	Traditional/Charter School Count	Total School Count
2012	\$ 1,180,312	N/A	87/1	88
2013	6,682,590	407	77/2	79
2014	15,255,064	1,328	76/4	80
2015	21,967,668	1,890	76/4	81
2016	28,432,309	2,593	77/7	84
2017	35,339,392	3,070	77/7	84
2018	36,746,769	3,101	78/6	84
2019	45,288,295	3,385	79/5	84
2020	52,994,573	4,059	76/5	81
2021	69,463,501	4,954	73/7	80
2022	82,066,437	5,461	74/7	81
2023	90,085,246	5,943	74/7	81

	FY 2021 actual	FY 2023 Proposed	2 year difference
Total MFP	\$ 239,479,591	\$ 234,944,261	\$ (4,535,330)
Payments to Charters	69,463,501	90,085,246	20,621,745
Net MFP for District	\$ 170,016,090	\$ 144,859,015	\$ (25,157,075)

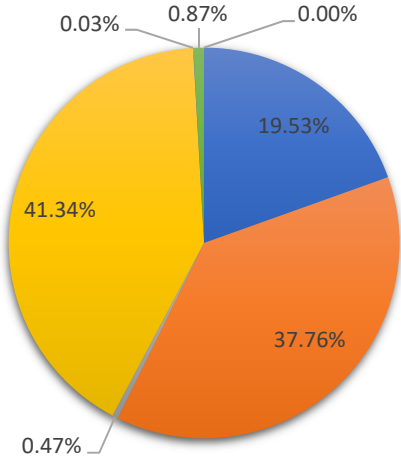
When the District began investing in charter schools and enrollment in those schools began to increase, the District never implemented corresponding spending reductions to accommodate payments to charters until this fiscal year. In fact, the District increased the number of District-operated schools and employees while also authorizing charters. These two actions are, in fact, counterproductive to each other. Also, as results of inflation also have an impact on operational costs, we have not seen the Constitutionally-authorized 2.75% annual MFP increase for a decade with the exception of the fiscal years 2014-2015 (2.75%) and 2020-2021 (1.375%). Inflationary impacts, costs relative to 21st century learning such as technology, school security, health insurance costs, fuel, contract costs, increasing payments to other LEAs without significant corresponding reductions as offsets, and the lack of decades worth of MFP increases have placed the District in an unfortunate financial situation that must be continuously addressed to ensure district solvency moving into future years.

BUDGET OVERVIEW AND HIGHLIGHTS

The summary of the General Fund budget for FY 2023 includes revenues and other financing sources of approximately \$573.1 million and expenditures and other financing uses of approximately \$573.0 million.

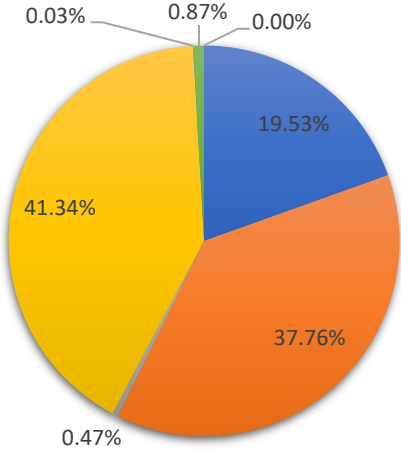
Sales tax collections and ad valorem taxes make up 58% of budgeted revenues for General Fund which is down from 59% in FY 2022. See the below chart for the budgeted revenue "make-up" for the General Fund:

FY 2023 General Fund Revenue, by source



- Ad Valorem Taxes
- Sales and Use Taxes
- Other Local
- State Sources
- Federal Sources
- Operating Transfer In
- Proceeds-Sale of fixed assets

FY 2023 General Fund Revenue, by source



- Ad Valorem Taxes
- Sales and Use Taxes
- Other Local
- State Sources
- Federal Sources
- Operating Transfer In
- Proceeds-Sale of fixed assets

Prepared By:

Sarah B. Caruso
Chief Financial Officer

Respectfully Submitted:

Dr. James Gray
Superintendent

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- SUMMARY

	2021 Actual	2022 AMENDED	2023 PROPOSED
REVENUES			
Ad Valorem Taxes	\$ 113,744,070	\$ 114,846,289	\$ 111,942,366
Sales and Use Taxes	214,880,810	230,252,054	216,384,624
Other Local	2,512,752	641,918	2,697,159
State Sources	241,399,707	242,556,510	236,893,261
Federal Sources	213,115	168,825	171,955
Total Revenues	572,750,454	588,465,596	568,089,365
EXPENDITURES			
100 Salaries	237,865,028	240,744,415	245,254,476
200 Benefits	131,604,270	135,427,859	136,913,014
300 Purchased Prof and Tech Services	33,639,178	41,045,506	39,936,705
400 Purchased Prop Services	10,931,286	8,736,552	8,706,022
500 Other Purchased Services	18,506,031	20,283,832	23,381,484
600 Supplies	17,028,827	17,574,722	17,183,346
700 Property	1,295,915	1,231,928	1,015,000
800 Debt Service and Misc	221,293	4,025,870	3,180,560
Payments to Other LEAs	69,463,501	82,066,437	90,085,246
Total Expenditures	520,555,329	551,137,123	565,655,853
Excess (Deficiency) of Revenue over Expenditures	52,195,125	37,328,473	2,433,512
OTHER FINANCING SOURCES (USES)			
Operating Transfer In	11,831,672	5,353,591	5,000,000
Operating Transfer Out	(59,324,351)	(17,861,977)	(7,350,611)
Proceeds-Sale of fixed assets	297,554	7,661	10,000
APPROVED TRANSFERS FOR FY 2022 AMENDED BUDGET, UPON CLOSE OUT OF THE FISCAL YEAR:			
1. First \$5M surplus to go to increasing General Fund Balance		-	
2. The next \$8.6M to fund the technology set aside fund (transfer out)		(8,600,000.00)	
3. The remaining balance to fund the facilities set aside fund (transfer out)		(11,227,748.00)	
Total Other Financing Sources (Uses)	(47,195,125)	(32,328,473)	(2,340,611)
Net Change in Fund Balance	5,000,000	5,000,000	92,901
FUND BALANCE, BEGINNING	180,143,513	185,143,513	190,143,513
FUND BALANCE, ENDING	185,143,513	190,143,513	190,236,414

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
LOCAL REVENUES				
	Ad Valorem Taxes	113,744.070	114,846.289	111,942.366
	Sales and Use Taxes	214,880.810	230,252.054	216,384.624
	Earnings on investments	537.833	(54.959)	683.000
	Other revenues from local sources	1,974.919	696.877	2,014.159
TOTAL LOCAL REVENUES		331,137.632	345,740.261	331,024.149
STATE REVENUES				
	MFP- State Public School Fund	239,479.591	240,118.799	234,944.261
	Retirement- PIP	27,821	6,794	35,000
	Revenue in Lieu of Taxes (Revenue Sharing)	1,784,461	2,377,000	1,782,000
	State Restricted Grants-In-Aid (PIP, NonPub)	107,834	53,917	132,000
TOTAL STATE REVENUES		241,399.707	242,556.510	236,893.261
FEDERAL REVENUES				
	JROTC Federal	213,115	168,825	171,955
TOTAL FEDERAL REVENUES		213,115	168,825	171,955
TOTAL REVENUES		572,750.454	588,465.596	568,089,365
EXPENDITURES				
111 Salaries- Officials/Administrators/Managers	Board of Education Services	88,400.00	87,600.00	87,600.00
111 Salaries- Officials/Administrators/Managers	Business Services	563,645.00	590,000.00	575,075.00
111 Salaries- Officials/Administrators/Managers	Central Services- Planning, Research, Development, and Evaluation Services	1,581,901.00	1,760,000.00	1,839,225.00
111 Salaries- Officials/Administrators/Managers	Executive Administrative Services	520,121.00	560,000.00	575,314.00
111 Salaries- Officials/Administrators/Managers	Guidance Services	84,100.00	40,000.00	80,910.00
111 Salaries- Officials/Administrators/Managers	Health Services	185,150.00	190,000.00	189,080.00
111 Salaries- Officials/Administrators/Managers	Improvement of Instructional Staff Services	1,849,401.00	2,220,000.00	2,240,235.00
111 Salaries- Officials/Administrators/Managers	Instruction and Curriculum Development Services	1,064,399.00	860,000.00	1,505,470.00
111 Salaries- Officials/Administrators/Managers	Instructional Staff Training Services	67,200.00	50,000.00	-
111 Salaries- Officials/Administrators/Managers	Operations and Maintenance of Plant Services	359,113.00	350,000.00	337,380.00
111 Salaries- Officials/Administrators/Managers	Other Pupil Support Services	226,042.00	240,000.00	227,380.00
111 Salaries- Officials/Administrators/Managers	Psychological and Educational Assessment Services	160,325.00	170,000.00	162,445.00
111 Salaries- Officials/Administrators/Managers	Pupil Support Services	261,000.00	280,000.00	360,450.00
111 Salaries- Officials/Administrators/Managers	Regular Programs- K, Elem, Secondary	63,274.00	-	-
111 Salaries- Officials/Administrators/Managers	School Administration	15,068,685.00	14,970,000.00	15,311,412.41
111 Salaries- Officials/Administrators/Managers	Speech Pathology and Audiology Services	161,650.00	170,000.00	163,770.00
111 Salaries- Officials/Administrators/Managers	Student Transportation Services	161,825.00	170,000.00	162,480.00
111 Salaries- Officials/Administrators/Managers Total		22,466,231.00	22,707,600.00	23,818,226.41
112 Salaries- Teachers	Career and Technical Education Programs	1,633,589.00	1,440,000.00	1,386,300.00
112 Salaries- Teachers	Instructional Staff Training Services	18,219.00	210,000.00	-
112 Salaries- Teachers	Library/Media Services	4,327,588.00	4,400,000.00	4,266,883.00
112 Salaries- Teachers	Other Instructional Programs	2,204,805.00	2,340,000.00	2,198,684.18
112 Salaries- Teachers	Regular Programs- K, Elem, Secondary	92,159,939.00	95,177,611.00	97,073,832.00
112 Salaries- Teachers	Special Education Programs	29,432,860.00	27,840,000.00	27,856,442.05
112 Salaries- Teachers	Special Education Programs- Gifted and Talented	6,128,919.00	6,360,000.00	6,385,997.60
112 Salaries- Teachers	Special Programs- (NCLB), (Title III), Pre-K, and Other	10,160,497.00	10,500,000.00	10,003,841.97
112 Salaries- Teachers Total		146,066,416.00	148,267,611.00	149,171,980.80
113 Salaries- Therapists/Specialists/Counselors	Guidance Services	2,812,353.00	2,830,000.00	2,539,264.72
113 Salaries- Therapists/Specialists/Counselors	Improvement of Instructional Staff Services	14,260.00	-	50,900.00
113 Salaries- Therapists/Specialists/Counselors	Instruction and Curriculum Development Services	-	70,000.00	61,560.00
113 Salaries- Therapists/Specialists/Counselors	Occupational Therapy and Related Services	1,247,147.00	1,310,000.00	1,416,200.00
113 Salaries- Therapists/Specialists/Counselors	Psychological and Educational Assessment Services	4,488,794.00	6,090,000.00	6,071,711.00
113 Salaries- Therapists/Specialists/Counselors	Pupil Support Services	3,777,093.00	3,840,000.00	3,562,895.00
113 Salaries- Therapists/Specialists/Counselors	Speech Pathology and Audiology Services	5,497,206.00	5,300,000.00	5,736,173.70
113 Salaries- Therapists/Specialists/Counselors Total		17,836,853.00	19,440,000.00	19,438,704.42
114 Salaries- Clerical/Secretarial	Board of Education Services	51,000.00	50,000.00	50,900.00
114 Salaries- Clerical/Secretarial	Business Services	571,203.00	590,000.00	587,299.40
114 Salaries- Clerical/Secretarial	Central Services- Planning, Research, Development, and Evaluation Services	913,287.00	900,000.00	1,028,035.00
114 Salaries- Clerical/Secretarial	Executive Administrative Services	91,000.00	100,000.00	90,800.00

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
114 Salaries- Clerical/Secretarial	Health Services	37,882.00	40,000.00	38,282.00
114 Salaries- Clerical/Secretarial	Improvement of Instructional Staff Services	422,473.00	450,000.00	442,484.00
114 Salaries- Clerical/Secretarial	Instruction and Curriculum Development Services	36,500.00	40,000.00	37,900.00
114 Salaries- Clerical/Secretarial	Operations and Maintenance of Plant Services	162,500.00	170,000.00	166,000.00
114 Salaries- Clerical/Secretarial	Other Pupil Support Services	38,350.00	40,000.00	40,900.00
114 Salaries- Clerical/Secretarial	Psychological and Educational Assessment Services	28,500.00	30,000.00	29,900.00
114 Salaries- Clerical/Secretarial	Pupil Support Services	33,020.00	40,000.00	33,420.00
114 Salaries- Clerical/Secretarial	School Administration	6,100,705.00	7,650,000.00	6,319,337.00
114 Salaries- Clerical/Secretarial	Student Transportation Services	280,425.00	290,000.00	328,500.00
114 Salaries- Clerical/Secretarial Total		8,766,845.00	10,390,000.00	9,193,757.40
115 Salaries- Para-professionals/Aides	Other Instructional Programs	11,903.00	-	-
115 Salaries- Para-professionals/Aides	Regular Programs- K, Elem, Secondary	92,355.00	20,000.00	22,375.00
115 Salaries- Para-professionals/Aides	Special Education Programs	5,805,384.00	6,350,000.00	8,028,275.00
115 Salaries- Para-professionals/Aides	Special Programs- (NCLB), (Title III), Pre-K, and Other	5,177,402.00	5,380,000.00	5,581,460.00
115 Salaries- Para-professionals/Aides	Student Transportation Services	1,186,826.00	1,130,000.00	1,111,138.00
115 Salaries- Para-professionals/Aides	Support of Individual Special Needs Students	1,438,963.00	1,500,000.00	1,388,152.26
115 Salaries- Para-professionals/Aides Total		13,712,833.00	14,380,000.00	16,131,400.26
116 Salaries- Service Workers	Business Services	353,471.00	350,000.00	339,250.00
116 Salaries- Service Workers	Operations and Maintenance of Plant Services	9,335,635.00	9,470,000.00	9,910,211.00
116 Salaries- Service Workers	Student Transportation Services	6,195,970.00	4,880,000.00	6,652,408.92
116 Salaries- Service Workers Total		15,885,076.00	14,700,000.00	16,901,869.92
117 Salaries- Skilled Crafts	Operations and Maintenance of Plant Services	150,306.00	140,000.00	132,135.00
117 Salaries- Skilled Crafts Total		150,306.00	140,000.00	132,135.00
118 Salaries- Degreed Professionals	Board of Education Services	135,875.00	140,000.00	139,050.00
118 Salaries- Degreed Professionals	Business Services	638,431.00	670,000.00	670,309.00
118 Salaries- Degreed Professionals	Central Services- Planning, Research, Development, and Evaluation Services	521,270.00	500,000.00	493,840.00
118 Salaries- Degreed Professionals	Health Services	2,405,544.00	1,950,000.00	3,199,800.00
118 Salaries- Degreed Professionals Total		3,701,120.00	3,260,000.00	4,502,999.00
119 Salaries- Other Salaries	Business Services	59,400.00	70,000.00	61,560.00
119 Salaries- Other Salaries	Central Services- Planning, Research, Development, and Evaluation Services	714,386.00	690,000.00	731,220.00
119 Salaries- Other Salaries	Community Services Operations	2,351.00	60,000.00	-
119 Salaries- Other Salaries	Facilities Acquisition and Construction Services	-	-	68,700.00
119 Salaries- Other Salaries	Improvement of Instructional Staff Services	55,517.00	80,000.00	62,300.00
119 Salaries- Other Salaries	Other Pupil Support Services	676,106.00	-	-
119 Salaries- Other Salaries	Parental/Family Involvement	16,760.00	20,000.00	18,655.00
119 Salaries- Other Salaries	Speech Pathology and Audiology Services	325,588.00	350,000.00	368,575.00
119 Salaries- Other Salaries Total		1,850,108.00	1,270,000.00	1,311,010.00
120 Salaries of Temporary Employees	Central Services- Planning, Research, Development, and Evaluation Services	56,609.00	144,859.00	22,934.00
120 Salaries of Temporary Employees	Community Services Operations	144.00	4,258.00	1,485.00
120 Salaries of Temporary Employees	Food Services Operations	1,818.00	1,321.00	4,341.00
120 Salaries of Temporary Employees	Improvement of Instructional Staff Services	309.00	-	-
120 Salaries of Temporary Employees	Operations and Maintenance of Plant Services	103,967.00	89,374.00	110,419.00
120 Salaries of Temporary Employees	Other Instructional Programs	1,000.00	240.00	84.00
120 Salaries of Temporary Employees	Regular Programs- K, Elem, Secondary	38,851.00	44,333.00	42,880.00
120 Salaries of Temporary Employees	School Administration	40,786.00	28,020.00	81,088.00
120 Salaries of Temporary Employees	Special Education Programs	309,234.00	423,645.00	246,527.00
120 Salaries of Temporary Employees	Student Transportation Services	47,806.00	87,317.00	25,290.00
120 Salaries of Temporary Employees Total		600,524.00	823,367.00	535,048.00
130 Salaries for extra work performed	Board of Education Services	621.00	166.00	2,000.00
130 Salaries for extra work performed	Business Services	38,290.00	22,110.00	40,170.00
130 Salaries for extra work performed	Career and Technical Education Programs	121.00	7,835.00	6,750.00
130 Salaries for extra work performed	Central Services- Planning, Research, Development, and Evaluation Services	21,899.00	47,868.00	7,807.00
130 Salaries for extra work performed	Community Services Operations	-	-	6.00
130 Salaries for extra work performed	Executive Administrative Services	1,488.00	172.00	-
130 Salaries for extra work performed	Food Services Operations	4,230.00	-	37.00
130 Salaries for extra work performed	Guidance Services	-	4,532.00	49,223.00
130 Salaries for extra work performed	Health Services	12,294.00	13,532.00	13,250.00
130 Salaries for extra work performed	Improvement of Instructional Staff Services	2,021.00	5,355.00	9,124.00

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
130 Salaries for extra work performed	Instructional Staff Training Services	509.00	1,200.00	2,057.00
130 Salaries for extra work performed	Library/Media Services	16,655.00	1,200.00	4,288.00
130 Salaries for extra work performed	Operations and Maintenance of Plant Services	691,390.00	850,151.00	775,203.00
130 Salaries for extra work performed	Other Instructional Programs	1,734,270.00	2,516,214.00	1,953,250.00
130 Salaries for extra work performed	Other Pupil Support Services	79.00	155.00	-
130 Salaries for extra work performed	Parental/Family Involvement	12,938.00	50,629.00	55,190.00
130 Salaries for extra work performed	Psychological and Educational Assessment Services	162,239.00	286,983.00	250.00
130 Salaries for extra work performed	Pupil Support Services	-	900.00	1,250.00
130 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	1,284,371.00	104,639.00	221,675.00
130 Salaries for extra work performed	School Administration	49,207.00	22,186.00	36,824.00
130 Salaries for extra work performed	Special Education Programs	12,591.00	12,369.00	55,001.00
130 Salaries for extra work performed	Special Education Programs- Gifted and Talented	3,200.00	1,433.00	7,185.00
130 Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Other	71,763.00	49,114.00	21,411.00
130 Salaries for extra work performed	Speech Pathology and Audiology Services	325.00	853.00	1,325.00
130 Salaries for extra work performed	Student Transportation Services	604,387.00	1,365,050.00	801,317.00
130 Salaries for extra work performed	Support of Individual Special Needs Students	858.00	1,031.00	2,432.00
130 Salaries for extra work performed Total		4,725,746.00	5,365,677.00	4,067,025.00
150 Stipend Pay	Central Services- Planning, Research, Development, and Evaluation Services	785,500.00	-	-
150 Stipend Pay	Instructional Staff Training Services	1,317,470.00	160.00	50,320.00
150 Stipend Pay Total		2,102,970.00	160.00	50,320.00
210 Group Insurance	Adult Education and Literacy Programs	773.00	-	-
210 Group Insurance	Board of Education Services	13,034.00	12,809.00	16,586.16
210 Group Insurance	Business Services	325,730.00	334,179.00	358,937.53
210 Group Insurance	Career and Technical Education Programs	246,926.00	241,515.00	198,344.08
210 Group Insurance	Central Services- Planning, Research, Development, and Evaluation Services	536,681.00	586,122.00	647,207.80
210 Group Insurance	Executive Administrative Services	43,435.00	43,154.00	32,612.64
210 Group Insurance	Facilities Acquisition and Construction Services	-	-	7,635.60
210 Group Insurance	Guidance Services	385,572.00	390,218.00	373,487.02
210 Group Insurance	Health Services	393,012.00	386,935.00	491,258.64
210 Group Insurance	Improvement of Instructional Staff Services	281,170.00	314,185.00	334,279.67
210 Group Insurance	Instruction and Curriculum Development Services	143,130.00	155,923.00	193,686.28
210 Group Insurance	Instructional Staff Training Services	14,758.00	7,153.00	-
210 Group Insurance	Library/Media Services	617,982.00	620,944.00	596,004.88
210 Group Insurance	Occupational Therapy and Related Services	180,499.00	184,469.00	217,675.88
210 Group Insurance	Operations and Maintenance of Plant Services	1,983,717.00	2,035,411.00	2,109,760.00
210 Group Insurance	Other Instructional Programs	254,392.00	231,071.00	232,928.08
210 Group Insurance	Other Pupil Support Services	120,992.00	113,366.00	35,815.20
210 Group Insurance	Parental/Family Involvement	8,354.00	7,692.00	8,059.46
210 Group Insurance	Psychological and Educational Assessment Services	661,430.00	675,234.00	921,040.48
210 Group Insurance	Pupil Support Services	608,678.00	611,790.00	617,617.62
210 Group Insurance	Regular Programs- K, Elem, Secondary	13,613,805.00	13,638,129.00	13,939,382.12
210 Group Insurance	School Administration	3,062,723.00	3,028,689.00	3,150,282.48
210 Group Insurance	Special Education Programs	5,679,601.00	5,451,451.00	5,942,157.59
210 Group Insurance	Special Education Programs- Gifted and Talented	905,516.00	896,895.00	936,589.92
210 Group Insurance	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,492,163.00	2,481,270.00	2,557,769.80
210 Group Insurance	Speech Pathology and Audiology Services	905,726.00	917,967.00	968,945.20
210 Group Insurance	Student Transportation Services	1,578,220.00	1,753,344.00	1,668,711.28
210 Group Insurance	Support of Individual Special Needs Students	371,366.00	459,331.00	314,785.66
210 Group Insurance Total		35,429,385.00	35,579,246.00	36,871,561.07
220 FICA Contributions	Board of Education Services	-	-	-
220 FICA Contributions	Business Services	29.00	-	-
220 FICA Contributions	Career and Technical Education Programs	-	-	-
220 FICA Contributions	Central Services- Planning, Research, Development, and Evaluation Services	10,177.00	-	-
220 FICA Contributions	Community Services Operations	117.00	-	-
220 FICA Contributions	Executive Administrative Services	-	-	-
220 FICA Contributions	Food Services Operations	1,335.00	-	-
220 FICA Contributions	Guidance Services	-	-	-
220 FICA Contributions	Health Services	2,035.00	-	-

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
220 FICA Contributions	Improvement of Instructional Staff Services	19.00	-	-
220 FICA Contributions	Instruction and Curriculum Development Services	-	-	-
220 FICA Contributions	Library/Media Services	-	-	-
220 FICA Contributions	Occupational Therapy and Related Services	2,909.00	-	-
220 FICA Contributions	Operations and Maintenance of Plant Services	108,202.00	108,210.00	120,030.00
220 FICA Contributions	Other Instructional Programs	12,584.00	-	-
220 FICA Contributions	Other Pupil Support Services	-	-	-
220 FICA Contributions	Parental/Family Involvement	41.00	-	-
220 FICA Contributions	Psychological and Educational Assessment Services	-	-	-
220 FICA Contributions	Pupil Support Services	-	-	-
220 FICA Contributions	Regular Programs- K, Elem, Secondary	2,128.00	-	-
220 FICA Contributions	School Administration	30,035.00	31,965.00	35,376.35
220 FICA Contributions	Special Education Programs	19,063.00	1,335.00	-
220 FICA Contributions	Special Education Programs- Gifted and Talented	992.00	-	-
220 FICA Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	-	-
220 FICA Contributions	Speech Pathology and Audiology Services	-	-	-
220 FICA Contributions	Student Transportation Services	11,512.00	10,208.00	8,928.00
220 FICA Contributions	Support of Individual Special Needs Students	-	-	-
220 FICA Contributions Total		201,178.00	151,718.00	164,334.35
225 Medicare Contributions	Board of Education Services	2,742.00	2,645.00	2,870.90
225 Medicare Contributions	Business Services	29,309.00	32,148.00	33,022.30
225 Medicare Contributions	Career and Technical Education Programs	22,502.00	23,636.00	20,244.48
225 Medicare Contributions	Central Services- Planning, Research, Development, and Evaluation Services	60,957.00	56,053.00	60,059.66
225 Medicare Contributions	Community Services Operations	95.00	19.00	82.15
225 Medicare Contributions	Executive Administrative Services	8,652.00	9,042.00	9,854.74
225 Medicare Contributions	Facilities Acquisition and Construction Services	-	-	996.15
225 Medicare Contributions	Food Services Operations	313.00	283.00	350.81
225 Medicare Contributions	Guidance Services	40,233.00	42,945.00	39,020.03
225 Medicare Contributions	Health Services	35,571.00	50,616.00	49,982.33
225 Medicare Contributions	Improvement of Instructional Staff Services	30,507.00	36,285.00	41,364.33
225 Medicare Contributions	Instruction and Curriculum Development Services	15,108.00	18,426.00	23,383.84
225 Medicare Contributions	Instructional Staff Training Services	20,363.00	1,685.00	928.01
225 Medicare Contributions	Library/Media Services	58,929.00	62,540.00	62,558.54
225 Medicare Contributions	Occupational Therapy and Related Services	16,236.00	18,934.00	20,534.90
225 Medicare Contributions	Operations and Maintenance of Plant Services	146,708.00	162,255.00	167,124.85
225 Medicare Contributions	Other Instructional Programs	55,288.00	59,493.00	60,675.74
225 Medicare Contributions	Other Pupil Support Services	12,917.00	13,646.00	3,890.06
225 Medicare Contributions	Parental/Family Involvement	364.00	815.00	1,070.76
225 Medicare Contributions	Psychological and Educational Assessment Services	65,877.00	74,393.00	91,309.64
225 Medicare Contributions	Pupil Support Services	55,803.00	57,874.00	58,532.62
225 Medicare Contributions	Regular Programs- K, Elem, Secondary	1,275,996.00	1,419,232.00	1,420,867.75
225 Medicare Contributions	School Administration	288,295.00	314,961.00	320,275.75
225 Medicare Contributions	Special Education Programs	489,682.00	524,698.00	533,179.13
225 Medicare Contributions	Special Education Programs- Gifted and Talented	84,738.00	89,071.00	93,370.89
225 Medicare Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	208,930.00	229,856.00	228,123.46
225 Medicare Contributions	Speech Pathology and Audiology Services	81,446.00	89,808.00	91,369.74
225 Medicare Contributions	Student Transportation Services	111,538.00	131,012.00	133,130.65
225 Medicare Contributions	Support of Individual Special Needs Students	19,489.00	28,947.00	20,520.06
225 Medicare Contributions Total		3,238,588.00	3,551,318.00	3,588,694.27
231 TRSL Retirement Contribution	Board of Education Services	51,706.00	49,252.00	13,127.20
231 TRSL Retirement Contribution	Business Services	441,480.00	431,448.00	441,382.04
231 TRSL Retirement Contribution	Career and Technical Education Programs	412,341.00	406,066.00	345,503.40
231 TRSL Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	1,135,471.00	974,165.00	1,022,642.09
231 TRSL Retirement Contribution	Community Services Operations	122.00	367.00	375.74
231 TRSL Retirement Contribution	Executive Administrative Services	159,107.00	157,138.00	165,196.27
231 TRSL Retirement Contribution	Food Services Operations	-	1,082.00	1,103.25
231 TRSL Retirement Contribution	Guidance Services	754,385.00	743,208.00	662,207.53
231 TRSL Retirement Contribution	Health Services	664,969.00	879,671.00	853,275.18

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
231 TRSL Retirement Contribution	Improvement of Instructional Staff Services	564,119.00	630,590.00	695,687.16
231 TRSL Retirement Contribution	Instruction and Curriculum Development Services	267,590.00	300,886.00	378,136.76
231 TRSL Retirement Contribution	Instructional Staff Training Services	354,872.00	27,364.00	13,199.01
231 TRSL Retirement Contribution	Library/Media Services	1,073,591.00	1,080,805.00	1,049,718.08
231 TRSL Retirement Contribution	Occupational Therapy and Related Services	298,528.00	316,036.00	321,804.80
231 TRSL Retirement Contribution	Operations and Maintenance of Plant Services	136,241.00	381,102.00	359,036.84
231 TRSL Retirement Contribution	Other Instructional Programs	947,176.00	1,031,981.00	1,009,837.06
231 TRSL Retirement Contribution	Other Pupil Support Services	246,913.00	237,145.00	66,533.44
231 TRSL Retirement Contribution	Parental/Family Involvement	7,541.00	14,137.00	18,534.36
231 TRSL Retirement Contribution	Psychological and Educational Assessment Services	1,111,822.00	1,232,827.00	1,468,520.10
231 TRSL Retirement Contribution	Pupil Support Services	969,775.00	951,278.00	922,543.92
231 TRSL Retirement Contribution	Regular Programs- K, Elem, Secondary	23,749,725.00	24,587,944.00	24,106,070.19
231 TRSL Retirement Contribution	School Administration	5,299,600.00	5,309,743.00	5,317,050.10
231 TRSL Retirement Contribution	Special Education Programs	9,060,232.00	9,078,749.00	8,963,452.54
231 TRSL Retirement Contribution	Special Education Programs- Gifted and Talented	1,577,366.00	1,537,570.00	1,557,737.22
231 TRSL Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	3,999,715.00	3,972,852.00	3,843,481.25
231 TRSL Retirement Contribution	Speech Pathology and Audiology Services	1,490,657.00	1,555,238.00	1,554,926.54
231 TRSL Retirement Contribution	Student Transportation Services	186,383.00	252,097.00	373,224.46
231 TRSL Retirement Contribution	Support of Individual Special Needs Students	389,289.00	503,126.00	350,020.61
231 TRSL Retirement Contribution Total		55,350,716.00	56,643,867.00	55,874,327.15
233 LSERS Retirement Contribution	Board of Education Services	-	-	37,543.50
233 LSERS Retirement Contribution	Business Services	110,269.00	102,302.00	93,633.00
233 LSERS Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	30,335.00	-	-
233 LSERS Retirement Contribution	Facilities Acquisition and Construction Services	-	-	18,961.20
233 LSERS Retirement Contribution	Occupational Therapy and Related Services	-	-	16,011.00
233 LSERS Retirement Contribution	Operations and Maintenance of Plant Services	2,318,512.00	2,217,438.00	2,225,094.06
233 LSERS Retirement Contribution	Other Instructional Programs	-	-	30,132.00
233 LSERS Retirement Contribution	Psychological and Educational Assessment Services	1,184.00	-	16,836.66
233 LSERS Retirement Contribution	Pupil Support Services	-	-	16,281.00
233 LSERS Retirement Contribution	Regular Programs- K, Elem, Secondary	-	-	105,463.38
233 LSERS Retirement Contribution	School Administration	6,661.00	7,439.00	35,316.00
233 LSERS Retirement Contribution	Special Education Programs	10,782.00	14,232.00	106,716.46
233 LSERS Retirement Contribution	Special Education Programs- Gifted and Talented	-	-	30,267.00
233 LSERS Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	-	22,691.40
233 LSERS Retirement Contribution	Student Transportation Services	1,588,440.00	2,258,810.00	2,068,524.61
233 LSERS Retirement Contribution Total		4,066,183.00	4,600,221.00	4,823,471.28
239 Other Retirement Contribution	Business Services	58,999.00	59,546.00	62,739.18
239 Other Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	2,301.00	-	-
239 Other Retirement Contribution	Instruction and Curriculum Development Services	31,041.00	30,770.00	32,394.74
239 Other Retirement Contribution	Instructional Staff Training Services	300.00	-	-
239 Other Retirement Contribution	Library/Media Services	-	-	15,556.42
239 Other Retirement Contribution	Occupational Therapy and Related Services	23,408.00	22,989.00	23,957.20
239 Other Retirement Contribution	Other Instructional Programs	759.00	-	-
239 Other Retirement Contribution	Psychological and Educational Assessment Services	90,031.00	89,206.00	113,322.00
239 Other Retirement Contribution	Pupil Support Services	88,270.00	87,279.00	91,626.80
239 Other Retirement Contribution	Regular Programs- K, Elem, Secondary	39,312.00	38,200.00	40,238.40
239 Other Retirement Contribution	Special Education Programs	625.00	-	-
239 Other Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	9,743.00	9,756.00	10,382.80
239 Other Retirement Contribution Total		344,789.00	337,746.00	390,217.54
250 Unemployment Compensation	Board of Education Services	59.00	91.00	99.00
250 Unemployment Compensation	Business Services	714.00	1,108.00	1,138.75
250 Unemployment Compensation	Career and Technical Education Programs	527.00	816.00	698.10
250 Unemployment Compensation	Central Services- Planning, Research, Development, and Evaluation Services	1,475.00	1,932.00	2,071.02
250 Unemployment Compensation	Community Services Operations	-	-	2.83
250 Unemployment Compensation	Executive Administrative Services	195.00	312.00	339.82
250 Unemployment Compensation	Facilities Acquisition and Construction Services	-	-	34.35
250 Unemployment Compensation	Food Services Operations	-	8.00	12.11
250 Unemployment Compensation	Guidance Services	926.00	1,482.00	1,345.55

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
250 Unemployment Compensation	Health Services	846.00	1,745.00	1,723.53
250 Unemployment Compensation	Improvement of Instructional Staff Services	870.00	1,251.00	1,426.35
250 Unemployment Compensation	Instruction and Curriculum Development Services	354.00	635.00	806.33
250 Unemployment Compensation	Instructional Staff Training Services	446.00	58.00	32.02
250 Unemployment Compensation	Library/Media Services	1,395.00	2,151.00	2,157.23
250 Unemployment Compensation	Occupational Therapy and Related Services	625.00	653.00	708.10
250 Unemployment Compensation	Operations and Maintenance of Plant Services	3,475.00	5,598.00	5,763.18
250 Unemployment Compensation	Other Instructional Programs	1,254.00	2,056.00	2,092.25
250 Unemployment Compensation	Other Pupil Support Services	304.00	469.00	134.14
250 Unemployment Compensation	Parental/Family Involvement	8.00	21.00	36.93
250 Unemployment Compensation	Psychological and Educational Assessment Services	2,434.00	2,566.00	3,148.64
250 Unemployment Compensation	Pupil Support Services	1,330.00	1,995.00	2,018.40
250 Unemployment Compensation	Regular Programs- K, Elem, Secondary	30,309.00	48,935.00	48,995.61
250 Unemployment Compensation	School Administration	6,863.00	10,853.00	11,044.50
250 Unemployment Compensation	Special Education Programs	18,142.00	18,085.00	18,386.64
250 Unemployment Compensation	Special Education Programs- Gifted and Talented	1,972.00	3,070.00	3,219.76
250 Unemployment Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	5,012.00	7,926.00	7,866.99
250 Unemployment Compensation	Speech Pathology and Audiology Services	3,017.00	3,092.00	3,150.73
250 Unemployment Compensation	Student Transportation Services	2,820.00	4,516.00	4,591.12
250 Unemployment Compensation	Support of Individual Special Needs Students	742.00	1,002.00	707.69
250 Unemployment Compensation Total		86,114.00	122,426.00	123,751.67
260 Workers Compensation	Board of Education Services	3,359.00	3,465.00	3,761.87
260 Workers Compensation	Business Services	40,016.00	42,124.00	43,270.55
260 Workers Compensation	Career and Technical Education Programs	29,529.00	30,969.00	26,527.23
260 Workers Compensation	Central Services- Planning, Research, Development, and Evaluation Services	82,497.00	73,451.00	78,698.89
260 Workers Compensation	Community Services Operations	41.00	26.00	107.65
260 Workers Compensation	Executive Administrative Services	10,972.00	11,848.00	12,913.11
260 Workers Compensation	Facilities Acquisition and Construction Services	-	-	1,305.30
260 Workers Compensation	Food Services Operations	31.00	371.00	459.66
260 Workers Compensation	Guidance Services	51,946.00	56,273.00	51,129.71
260 Workers Compensation	Health Services	47,521.00	66,325.00	65,494.09
260 Workers Compensation	Improvement of Instructional Staff Services	42,812.00	47,542.00	54,201.58
260 Workers Compensation	Instruction and Curriculum Development Services	19,844.00	24,144.00	30,640.91
260 Workers Compensation	Instructional Staff Training Services	25,117.00	2,206.00	1,216.00
260 Workers Compensation	Library/Media Services	78,246.00	81,947.00	81,973.14
260 Workers Compensation	Occupational Therapy and Related Services	23,747.00	24,809.00	26,907.80
260 Workers Compensation	Operations and Maintenance of Plant Services	194,527.00	212,411.00	218,991.30
260 Workers Compensation	Other Instructional Programs	70,425.00	77,949.00	79,505.99
260 Workers Compensation	Other Pupil Support Services	17,073.00	17,880.00	5,097.32
260 Workers Compensation	Parental/Family Involvement	531.00	1,067.00	1,403.11
260 Workers Compensation	Psychological and Educational Assessment Services	92,518.00	97,490.00	119,647.10
260 Workers Compensation	Pupil Support Services	74,617.00	123,851.00	125,696.84
260 Workers Compensation	Regular Programs- K, Elem, Secondary	1,693,351.00	2,116,638.00	2,124,007.14
260 Workers Compensation	School Administration	385,380.00	610,661.00	688,712.49
260 Workers Compensation	Special Education Programs	690,154.00	1,096,710.00	1,044,628.68
260 Workers Compensation	Special Education Programs- Gifted and Talented	110,871.00	116,710.00	122,347.99
260 Workers Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	278,678.00	301,187.00	298,919.94
260 Workers Compensation	Speech Pathology and Audiology Services	114,527.00	117,674.00	119,725.82
260 Workers Compensation	Student Transportation Services	129,530.00	171,673.00	223,572.08
260 Workers Compensation	Support of Individual Special Needs Students	27,982.00	58,273.00	47,638.34
260 Workers Compensation Total		4,335,842.00	5,585,674.00	5,698,501.63
270 Retiree Health Benefits	Adult Education and Literacy Programs	10,305.00	58,446.00	10,721.00
270 Retiree Health Benefits	Board of Education Services	47,654.00	42,659.00	49,579.00
270 Retiree Health Benefits	Business Services	394,347.00	372,339.00	410,280.00
270 Retiree Health Benefits	Career and Technical Education Programs	133,032.00	150,111.00	138,407.00
270 Retiree Health Benefits	Central Services- Planning, Research, Development, and Evaluation Services	647,771.00	609,840.00	673,941.00
270 Retiree Health Benefits	Community Services Operations	53,037.00	252,505.00	55,179.00
270 Retiree Health Benefits	Executive Administrative Services	100,916.00	134,768.00	104,993.00

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
270 Retiree Health Benefits	Facilities Acquisition and Construction Services	65,087.00	65,789.00	67,716.00
270 Retiree Health Benefits	Food Services Operations	718,711.00	679,425.00	747,749.00
270 Retiree Health Benefits	Guidance Services	286,376.00	333,414.00	297,945.00
270 Retiree Health Benefits	Health Services	300,321.00	279,812.00	312,455.00
270 Retiree Health Benefits	Improvement of Instructional Staff Services	518,609.00	540,532.00	539,561.00
270 Retiree Health Benefits	Instruction and Curriculum Development Services	277,546.00	344,370.00	288,759.00
270 Retiree Health Benefits	Instructional Staff Training Services	399,032.00	430,449.00	415,153.00
270 Retiree Health Benefits	Library/Media Services	354,246.00	342,580.00	368,558.00
270 Retiree Health Benefits	Occupational Therapy and Related Services	103,336.00	92,978.00	107,511.00
270 Retiree Health Benefits	Operations and Maintenance of Plant Services	1,597,664.00	1,709,707.00	1,662,210.00
270 Retiree Health Benefits	Other Instructional Programs	300,949.00	384,588.00	313,107.00
270 Retiree Health Benefits	Other Pupil Support Services	101,472.00	93,221.00	105,572.00
270 Retiree Health Benefits	Parental/Family Involvement	1,903.00	1,982.00	1,980.00
270 Retiree Health Benefits	Psychological and Educational Assessment Services	394,876.00	365,252.00	410,829.00
270 Retiree Health Benefits	Pupil Support Services	421,621.00	364,260.00	438,655.00
270 Retiree Health Benefits	Regular Programs- K, Elem, Secondary	7,488,755.00	7,479,201.00	7,791,300.00
270 Retiree Health Benefits	School Administration	3,378,977.00	3,166,116.00	3,515,489.00
270 Retiree Health Benefits	Special Education Programs	3,413,945.00	3,464,578.00	3,551,867.00
270 Retiree Health Benefits	Special Education Programs- Gifted and Talented	498,814.00	481,364.00	518,966.00
270 Retiree Health Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	1,983,146.00	2,069,449.00	2,063,265.00
270 Retiree Health Benefits	Speech Pathology and Audiology Services	530,308.00	515,213.00	551,732.00
270 Retiree Health Benefits	Student Transportation Services	678,158.00	706,821.00	705,556.00
270 Retiree Health Benefits	Support of Individual Special Needs Students	130,299.00	152,238.00	135,563.00
270 Retiree Health Benefits Total		25,331,213.00	25,684,007.00	26,354,598.00
281 Sick Leave Severance Pay	Board of Education Services	6,043.00	-	6,043.00
281 Sick Leave Severance Pay	Business Services	3,732.00	2,922.00	3,733.00
281 Sick Leave Severance Pay	Career and Technical Education Programs	3,120.00	8,070.00	3,120.00
281 Sick Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	13,306.00	27,874.00	13,307.00
281 Sick Leave Severance Pay	Community Services Operations	4,173.00	-	4,174.00
281 Sick Leave Severance Pay	Executive Administrative Services	10,394.00	-	10,394.00
281 Sick Leave Severance Pay	Facilities Acquisition and Construction Services	-	2,161.00	-
281 Sick Leave Severance Pay	Food Services Operations	19,809.00	48,320.00	19,815.00
281 Sick Leave Severance Pay	Guidance Services	21,636.00	46,516.00	21,638.00
281 Sick Leave Severance Pay	Health Services	6,644.00	37,964.00	6,645.00
281 Sick Leave Severance Pay	Improvement of Instructional Staff Services	37,905.00	-	37,905.00
281 Sick Leave Severance Pay	Instruction and Curriculum Development Services	7,749.00	-	7,749.00
281 Sick Leave Severance Pay	Instructional Staff Training Services	11,621.00	12,460.00	11,623.00
281 Sick Leave Severance Pay	Library/Media Services	43,203.00	58,920.00	43,206.00
281 Sick Leave Severance Pay	Operations and Maintenance of Plant Services	91,357.00	70,920.00	91,368.00
281 Sick Leave Severance Pay	Other Instructional Programs	32,504.00	26,350.00	32,509.00
281 Sick Leave Severance Pay	Other Pupil Support Services	-	1,418.00	-
281 Sick Leave Severance Pay	Psychological and Educational Assessment Services	32,906.00	15,310.00	32,909.00
281 Sick Leave Severance Pay	Pupil Support Services	29,712.00	13,680.00	29,714.00
281 Sick Leave Severance Pay	Regular Programs- K, Elem, Secondary	367,895.00	487,880.00	367,919.00
281 Sick Leave Severance Pay	School Administration	70,232.00	190,164.00	70,240.00
281 Sick Leave Severance Pay	Special Education Programs	238,636.00	163,038.00	238,666.00
281 Sick Leave Severance Pay	Special Education Programs- Gifted and Talented	46,182.00	41,360.00	46,186.00
281 Sick Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Other	125,880.00	74,860.00	125,891.00
281 Sick Leave Severance Pay	Speech Pathology and Audiology Services	31,515.00	9,330.00	31,516.00
281 Sick Leave Severance Pay	Student Transportation Services	51,136.00	78,123.00	51,138.00
281 Sick Leave Severance Pay	Support of Individual Special Needs Students	3,834.00	-	3,835.00
281 Sick Leave Severance Pay Total		1,311,124.00	1,417,640.00	1,311,243.00
282 Annual Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	5,677.00	-	5,677.00
282 Annual Leave Severance Pay	Executive Administrative Services	3,128.00	-	3,129.00
282 Annual Leave Severance Pay	Improvement of Instructional Staff Services	9,764.00	1,451.00	9,764.00
282 Annual Leave Severance Pay	Operations and Maintenance of Plant Services	3,110.00	-	3,110.00
282 Annual Leave Severance Pay Total		21,679.00	1,451.00	21,680.00
290 Other Employee Benefits	Adult Education and Literacy Programs	53.00	-	-

JEFFERSON PARISH SCHOOLS
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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
290 Other Employee Benefits	Board of Education Services	504.00	366.00	614.40
290 Other Employee Benefits	Business Services	14,868.00	15,662.00	15,417.12
290 Other Employee Benefits	Career and Technical Education Programs	12,412.00	11,340.00	8,930.64
290 Other Employee Benefits	Central Services- Planning, Research, Development, and Evaluation Services	25,354.00	28,262.00	28,897.20
290 Other Employee Benefits	Executive Administrative Services	1,780.00	1,848.00	1,860.00
290 Other Employee Benefits	Facilities Acquisition and Construction Services	-	-	307.20
290 Other Employee Benefits	Guidance Services	18,737.00	17,674.00	16,226.76
290 Other Employee Benefits	Health Services	17,727.00	21,864.00	21,962.40
290 Other Employee Benefits	Improvement of Instructional Staff Services	12,442.00	14,070.00	15,004.64
290 Other Employee Benefits	Instruction and Curriculum Development Services	5,520.00	6,477.00	7,389.60
290 Other Employee Benefits	Instructional Staff Training Services	4,862.00	306.00	-
290 Other Employee Benefits	Library/Media Services	31,432.00	26,352.00	24,728.16
290 Other Employee Benefits	Occupational Therapy and Related Services	7,608.00	7,125.00	7,483.44
290 Other Employee Benefits	Operations and Maintenance of Plant Services	126,764.00	129,886.00	120,501.12
290 Other Employee Benefits	Other Instructional Programs	17,908.00	13,531.00	12,683.04
290 Other Employee Benefits	Other Pupil Support Services	6,561.00	5,499.00	1,167.84
290 Other Employee Benefits	Parental/Family Involvement	255.00	187.00	215.04
290 Other Employee Benefits	Psychological and Educational Assessment Services	30,098.00	28,435.00	36,621.36
290 Other Employee Benefits	Pupil Support Services	28,840.00	27,162.00	26,175.36
290 Other Employee Benefits	Regular Programs- K, Elem, Secondary	677,488.00	641,825.00	610,847.52
290 Other Employee Benefits	School Administration	144,309.00	140,706.00	139,370.88
290 Other Employee Benefits	Special Education Programs	332,311.00	279,565.00	283,576.90
290 Other Employee Benefits	Special Education Programs- Gifted and Talented	44,963.00	40,181.00	39,813.36
290 Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	164,196.00	136,636.00	129,386.16
290 Other Employee Benefits	Speech Pathology and Audiology Services	42,984.00	39,730.00	40,500.48
290 Other Employee Benefits	Student Transportation Services	93,479.00	90,237.00	82,727.04
290 Other Employee Benefits	Support of Individual Special Needs Students	24,004.00	27,619.00	18,226.27
290 Other Employee Benefits Total		1,887,459.00	1,752,545.00	1,690,633.93
311 Assessor Fees	Board of Education Services	1,294,358.00	1,317,000.00	1,311,000.00
311 Assessor Fees Total		1,294,358.00	1,317,000.00	1,311,000.00
312 Sheriff Fees	Board of Education Services	58,875.00	58,000.00	52,000.00
312 Sheriff Fees Total		58,875.00	58,000.00	52,000.00
313 Pension Fund	Board of Education Services	3,497,555.00	3,636,000.00	3,636,000.00
313 Pension Fund Total		3,497,555.00	3,636,000.00	3,636,000.00
314 Sales Tax Collection Fees	Board of Education Services	19,515,904.00	22,252,684.89	21,004,616.16
314 Sales Tax Collection Fees Total		19,515,904.00	22,252,684.89	21,004,616.16
316 Election Fees	Board of Education Services	7,133.00	75,000.00	-
316 Election Fees Total		7,133.00	75,000.00	-
320 Purchased Educational Services	Board of Education Services	-	19,000.00	-
320 Purchased Educational Services	Career and Technical Education Programs	77,870.00	80,459.75	55,737.00
320 Purchased Educational Services	Central Services- Planning, Research, Development, and Evaluation Services	1,588.00	1,000.00	1,000.00
320 Purchased Educational Services	Community Services Operations	-	5,500.00	8,000.00
320 Purchased Educational Services	Improvement of Instructional Staff Services	5,600.00	5,600.00	-
320 Purchased Educational Services	Instructional Staff Training Services	48,127.00	154,847.34	188,260.00
320 Purchased Educational Services	Library/Media Services	11,210.00	43,894.07	33,954.00
320 Purchased Educational Services	Other Instructional Programs	53,102.00	127,186.18	108,249.00
320 Purchased Educational Services	Other Pupil Support Services	1,500.00	-	-
320 Purchased Educational Services	Parental/Family Involvement	-	15,600.00	-
320 Purchased Educational Services	Regular Programs- K, Elem, Secondary	940,198.00	2,326,804.43	2,246,762.00
320 Purchased Educational Services	School Administration	2,709.00	100,000.00	60,000.00
320 Purchased Educational Services	Special Education Programs	162,519.00	362,561.45	403,323.00
320 Purchased Educational Services	Special Education Programs- Gifted and Talented	43,134.00	67,777.12	76,740.00
320 Purchased Educational Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	67,238.00	242,870.88	256,065.00
320 Purchased Educational Services	Speech Pathology and Audiology Services	2,835.00	-	-
320 Purchased Educational Services	Student Transportation Services	10,177.00	24,157.02	66,086.00
320 Purchased Educational Services Total		1,427,807.00	3,577,258.24	3,504,176.00
332 Legal Services	Board of Education Services	380,843.00	607,974.86	355,000.00
332 Legal Services	Business Services	195,211.00	300,000.00	300,000.00

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
332 Legal Services	Central Services- Planning, Research, Development, and Evaluation Services	7,710.00	8,480.00	10,000.00
332 Legal Services Total		583,764.00	916,454.86	665,000.00
333 Audit/Accounting Services	Board of Education Services	120,000.00	150,000.00	158,000.00
333 Audit/Accounting Services	Business Services	-	13,000.00	66,745.00
333 Audit/Accounting Services	Central Services- Planning, Research, Development, and Evaluation Services	230,245.00	58,737.23	59,797.23
333 Audit/Accounting Services Total		350,245.00	221,737.23	284,542.23
335 Medical Services	Central Services- Planning, Research, Development, and Evaluation Services	3,045.00	4,700.00	6,200.00
335 Medical Services	Health Services	1,152.00	10,062.00	6,500.00
335 Medical Services	Other Instructional Programs	19,210.00	5,100.00	6,150.00
335 Medical Services	Student Transportation Services	20,280.00	23,000.00	18,000.00
335 Medical Services	Support of Individual Special Needs Students	26,971.00	51,000.00	51,000.00
335 Medical Services Total		70,658.00	93,862.00	87,850.00
339 Other Professional Services	Board of Education Services	139,438.00	169,125.00	461,800.00
339 Other Professional Services	Business Services	47,332.00	42,875.00	42,875.00
339 Other Professional Services	Career and Technical Education Programs	2,156.00	18,640.00	18,640.00
339 Other Professional Services	Central Services- Planning, Research, Development, and Evaluation Services	122,012.00	154,664.23	154,476.33
339 Other Professional Services	Executive Administrative Services	2,000.00	50,000.00	111,700.00
339 Other Professional Services	Improvement of Instructional Staff Services	155,641.00	283,000.00	263,150.00
339 Other Professional Services	Instructional Staff Training Services	413.00	-	-
339 Other Professional Services	Library/Media Services	89,796.00	148,569.98	156,969.00
339 Other Professional Services	Operations and Maintenance of Plant Services	1,578,765.40	1,932,835.40	1,895,952.00
339 Other Professional Services	Other Instructional Programs	133,483.00	228,388.25	211,907.00
339 Other Professional Services	Other Pupil Support Services	4,970.00	13,475.00	15,325.00
339 Other Professional Services	Parental/Family Involvement	385.00	1,000.00	1,000.00
339 Other Professional Services	Psychological and Educational Assessment Services	11,260.00	14,500.00	16,500.00
339 Other Professional Services	Regular Programs- K, Elem, Secondary	16,480.00	-	-
339 Other Professional Services	School Administration	21,734.00	-	-
339 Other Professional Services	Special Education Programs	35,000.00	-	-
339 Other Professional Services	Student Transportation Services	3,800.00	10,000.00	6,000.00
339 Other Professional Services Total		2,364,665.00	3,067,072.86	3,356,294.33
340 Purchased Technical Services	Business Services	474,975.00	518,657.90	461,846.00
340 Purchased Technical Services	Central Services- Planning, Research, Development, and Evaluation Services	3,689,707.00	5,177,794.00	5,449,665.00
340 Purchased Technical Services	Library/Media Services	15,228.00	15,150.00	5,475.00
340 Purchased Technical Services	Operations and Maintenance of Plant Services	248,685.00	89,985.66	92,425.00
340 Purchased Technical Services	Other Instructional Programs	-	1,000.00	-
340 Purchased Technical Services	Pupil Support Services	720.00	95.00	815.00
340 Purchased Technical Services	Regular Programs- K, Elem, Secondary	4,748.00	-	-
340 Purchased Technical Services	School Administration	7,465.00	-	-
340 Purchased Technical Services	Student Transportation Services	26,686.00	27,753.55	25,000.00
340 Purchased Technical Services Total		4,468,214.00	5,830,436.11	6,035,226.00
410 Utility Services	Operations and Maintenance of Plant Services	676,065.00	855,373.00	855,373.00
410 Utility Services Total		676,065.00	855,373.00	855,373.00
420 Cleaning Services	Business Services	16,523.00	27,375.62	15,785.00
420 Cleaning Services	Central Services- Planning, Research, Development, and Evaluation Services	-	700.00	700.00
420 Cleaning Services	Executive Administrative Services	1,653.00	1,440.00	2,880.00
420 Cleaning Services	Improvement of Instructional Staff Services	5,571.00	4,000.00	4,000.00
420 Cleaning Services	Operations and Maintenance of Plant Services	803,306.00	961,754.00	880,225.00
420 Cleaning Services	Other Pupil Support Services	1,236.00	1,600.00	1,600.00
420 Cleaning Services	Parental/Family Involvement	1,653.00	1,200.00	1,200.00
420 Cleaning Services	Psychological and Educational Assessment Services	8,638.00	10,000.00	12,000.00
420 Cleaning Services Total		838,580.00	1,008,069.62	918,390.00
430 Repairs and Maintenance	Business Services	2,721.00	294.00	-
430 Repairs and Maintenance	Central Services- Planning, Research, Development, and Evaluation Services	10,830.00	2,585.52	5,000.00
430 Repairs and Maintenance	Instructional Staff Training Services	1,564.00	-	-
430 Repairs and Maintenance	Library/Media Services	-	420.00	420.00
430 Repairs and Maintenance	Operations and Maintenance of Plant Services	7,713,461.00	5,576,061.39	5,210,104.21
430 Repairs and Maintenance	Other Instructional Programs	14,277.00	-	-
430 Repairs and Maintenance	Regular Programs- K, Elem, Secondary	27,598.00	-	-

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
430 Repairs and Maintenance	School Administration	8,620.00	-	-
430 Repairs and Maintenance	Special Programs- (NCLB), (Title III), Pre-K, and Other	220.00	-	-
430 Repairs and Maintenance	Student Transportation Services	9,274.00	1,267.10	-
430 Repairs and Maintenance Total		7,788,565.00	5,580,628.01	5,215,524.21
440 Rentals	Business Services	111,432.00	120,400.00	140,000.00
440 Rentals	Career and Technical Education Programs	653.00	4,450.00	4,450.00
440 Rentals	Operations and Maintenance of Plant Services	211,666.00	273,788.82	279,985.00
440 Rentals	Other Instructional Programs	762.00	2,000.00	-
440 Rentals	Parental/Family Involvement	349.00	-	-
440 Rentals	Regular Programs- K, Elem, Secondary	446,918.00	-	-
440 Rentals	School Administration	232,203.00	150.00	200.00
440 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,625.00	1,675.00	2,500.00
440 Rentals	Student Transportation Services	95,541.00	445,000.00	890,000.00
440 Rentals Total		1,102,149.00	847,463.82	1,317,135.00
450 Construction Services	Facilities Acquisition and Construction Services	243,463.00	107,863.00	112,000.00
450 Construction Services Total		243,463.00	107,863.00	112,000.00
490 Other Purchased Property Services	Operations and Maintenance of Plant Services	282,464.00	337,155.00	287,600.00
490 Other Purchased Property Services Total		282,464.00	337,155.00	287,600.00
510 Student Transportation Services	Central Services- Planning, Research, Development, and Evaluation Services	85.00	90.00	90.00
510 Student Transportation Services	Other Instructional Programs	3,758.00	-	-
510 Student Transportation Services	Student Transportation Services	8,151,895.00	9,713,000.00	9,983,000.00
510 Student Transportation Services Total		8,155,738.00	9,713,090.00	9,983,090.00
520 Insurance (Other than Employee Benefits)	Board of Education Services	1,791,812.00	1,498,133.67	1,675,000.00
520 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	3,441,420.00	3,296,856.00	5,672,837.54
520 Insurance (Other than Employee Benefits)	Student Transportation Services	877,836.00	1,420,945.00	1,067,000.00
520 Insurance (Other than Employee Benefits) Total		6,111,068.00	6,215,934.67	8,414,837.54
530 Communications	Board of Education Services	9,393.00	12,113.92	12,225.00
530 Communications	Business Services	79,424.00	90,830.10	92,596.00
530 Communications	Career and Technical Education Programs	53,063.00	78,020.00	78,020.00
530 Communications	Central Services- Planning, Research, Development, and Evaluation Services	1,137.00	156.38	600.00
530 Communications	Executive Administrative Services	4,436.00	4,160.00	8,280.00
530 Communications	Improvement of Instructional Staff Services	12,344.00	14,078.00	13,578.00
530 Communications	Instruction and Curriculum Development Services	22.00	500.00	500.00
530 Communications	Library/Media Services	133,346.00	136,855.00	139,610.00
530 Communications	Operations and Maintenance of Plant Services	624,728.00	678,500.00	909,500.00
530 Communications	Other Instructional Programs	18,616.00	18,185.32	18,380.00
530 Communications	Other Pupil Support Services	-	-	500.00
530 Communications	Psychological and Educational Assessment Services	7.00	-	-
530 Communications	Pupil Support Services	518,876.00	536,266.94	540,720.00
530 Communications	Regular Programs- K, Elem, Secondary	1,175,936.00	1,765,663.36	2,026,800.00
530 Communications	School Administration	241,561.00	125,300.00	169,300.00
530 Communications	Special Education Programs	44,553.00	49,900.00	98,900.00
530 Communications	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	1,949.00	-
530 Communications	Speech Pathology and Audiology Services	-	20,100.00	20,100.00
530 Communications	Student Transportation Services	-	150.00	150.00
530 Communications	Support of Individual Special Needs Students	790.00	-	-
530 Communications Total		2,918,232.00	3,532,728.02	4,129,759.00
540 Advertising and Public Notices	Board of Education Services	4,647.00	5,536.29	6,000.00
540 Advertising and Public Notices	Business Services	110.00	1,280.00	1,280.00
540 Advertising and Public Notices	Central Services- Planning, Research, Development, and Evaluation Services	3,501.00	2,000.00	2,000.00
540 Advertising and Public Notices	Library/Media Services	5,630.00	2,000.00	7,000.00
540 Advertising and Public Notices	Operations and Maintenance of Plant Services	1,813.00	1,500.00	1,000.00
540 Advertising and Public Notices	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	1,650.00	-
540 Advertising and Public Notices Total		15,701.00	13,966.29	17,280.00
550 Printing and Binding	Board of Education Services	447.00	741.50	1,250.00
550 Printing and Binding	Business Services	8,496.00	25,590.00	31,865.00
550 Printing and Binding	Central Services- Planning, Research, Development, and Evaluation Services	2,686.00	3,000.00	3,692.00
550 Printing and Binding	Executive Administrative Services	26,423.00	25,872.42	42,000.00

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
550 Printing and Binding	Health Services	280.00	500.00	500.00
550 Printing and Binding	Improvement of Instructional Staff Services	632.00	4,600.00	4,600.00
550 Printing and Binding	Instruction and Curriculum Development Services	105,526.00	159,900.53	100,000.00
550 Printing and Binding	Operations and Maintenance of Plant Services	3,320.00	2,730.38	-
550 Printing and Binding	Other Instructional Programs	219.00	50.00	10.00
550 Printing and Binding	Other Pupil Support Services	620.00	-	-
550 Printing and Binding	Psychological and Educational Assessment Services	-	525.00	-
550 Printing and Binding	Regular Programs- K, Elem, Secondary	35,351.00	-	-
550 Printing and Binding	School Administration	24,998.00	-	-
550 Printing and Binding	Special Programs- (NCLB), (Title III), Pre-K, and Other	3,135.00	2,218.16	1,500.00
550 Printing and Binding	Speech Pathology and Audiology Services	20.00	500.00	500.00
550 Printing and Binding	Student Transportation Services	3,236.00	2,000.00	3,000.00
550 Printing and Binding Total		215,389.00	228,227.99	188,917.00
560 Tuition	Executive Administrative Services	-	1,550.00	3,050.00
560 Tuition	Regular Programs- K, Elem, Secondary	653,327.00	-	-
560 Tuition	Special Education Programs	-	20,000.00	20,000.00
560 Tuition Total		653,327.00	21,550.00	23,050.00
580 Travel	Board of Education Services	30,622.00	6,440.32	27,000.00
580 Travel	Business Services	4,950.00	7,100.00	7,100.00
580 Travel	Career and Technical Education Programs	2,395.00	-	-
580 Travel	Central Services- Planning, Research, Development, and Evaluation Services	28,618.00	39,962.67	40,800.00
580 Travel	Executive Administrative Services	6,990.00	28,359.28	20,500.00
580 Travel	Health Services	2,654.00	3,000.00	4,500.00
580 Travel	Improvement of Instructional Staff Services	31,232.00	39,827.00	39,763.00
580 Travel	Instruction and Curriculum Development Services	-	500.00	500.00
580 Travel	Instructional Staff Training Services	4,932.00	17,028.88	50,700.00
580 Travel	Library/Media Services	2,100.00	5,245.00	5,000.00
580 Travel	Occupational Therapy and Related Services	12,106.00	14,000.00	17,307.00
580 Travel	Operations and Maintenance of Plant Services	13,622.00	15,000.00	10,000.00
580 Travel	Other Instructional Programs	1,889.00	7,269.14	10,490.00
580 Travel	Other Pupil Support Services	46.00	-	-
580 Travel	Psychological and Educational Assessment Services	6,166.00	7,680.00	8,625.00
580 Travel	Pupil Support Services	1,538.00	1,000.00	-
580 Travel	Regular Programs- K, Elem, Secondary	4,899.00	-	-
580 Travel	School Administration	6,673.00	-	-
580 Travel	Special Education Programs	15,113.00	32,511.56	17,955.00
580 Travel	Special Education Programs- Gifted and Talented	9,390.00	20,520.00	3,375.00
580 Travel	Speech Pathology and Audiology Services	36,188.00	35,108.44	52,485.00
580 Travel	Student Transportation Services	1,685.00	1,500.00	31,500.00
580 Travel	Support of Individual Special Needs Students	-	4,000.00	-
580 Travel Total		223,808.00	286,052.29	347,600.00
590 Miscellaneous Purchased Services	Instructional Staff Training Services	190.00	-	-
590 Miscellaneous Purchased Services	Other Instructional Programs	1,570.00	1,500.00	1,750.00
590 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	211,008.00	270,783.00	275,200.00
590 Miscellaneous Purchased Services Total		212,768.00	272,283.00	276,950.00
610 Materials and Supplies	Board of Education Services	18,543.00	10,313.48	31,000.00
610 Materials and Supplies	Business Services	138,785.00	166,666.69	193,955.00
610 Materials and Supplies	Career and Technical Education Programs	54,341.00	37,215.12	44,665.00
610 Materials and Supplies	Central Services- Planning, Research, Development, and Evaluation Services	26,076.00	36,522.87	55,330.77
610 Materials and Supplies	Executive Administrative Services	29,604.00	57,234.50	129,023.00
610 Materials and Supplies	Food Services Operations	300.00	-	-
610 Materials and Supplies	Health Services	10,586.00	15,094.00	23,000.00
610 Materials and Supplies	Improvement of Instructional Staff Services	15,628.00	17,812.98	49,500.00
610 Materials and Supplies	Instruction and Curriculum Development Services	2,054.00	3,000.00	8,000.00
610 Materials and Supplies	Instructional Staff Training Services	1,697.00	600.00	-
610 Materials and Supplies	Library/Media Services	7,676.00	910.00	376.00
610 Materials and Supplies	Operations and Maintenance of Plant Services	1,303,189.00	218,540.22	279,993.29
610 Materials and Supplies	Other Instructional Programs	120,770.00	195,321.11	138,472.00

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
610 Materials and Supplies	Other Pupil Support Services	2,853.00	-	-
610 Materials and Supplies	Psychological and Educational Assessment Services	5,725.00	9,900.00	17,500.00
610 Materials and Supplies	Regular Programs- K, Elem, Secondary	2,323,141.00	2,565,305.93	2,544,440.00
610 Materials and Supplies	School Administration	389,489.00	-	-
610 Materials and Supplies	Special Education Programs	11,272.00	39,721.00	56,778.00
610 Materials and Supplies	Special Education Programs- Gifted and Talented	609.00	11,584.45	-
610 Materials and Supplies	Special Programs- (NCLB), (Title III), Pre-K, and Other	49.00	31,275.29	5,000.00
610 Materials and Supplies	Speech Pathology and Audiology Services	1,481.00	1,120.00	275.00
610 Materials and Supplies	Student Transportation Services	16,045.00	12,645.24	40,150.00
610 Materials and Supplies	Support of Individual Special Needs Students	19,544.00	-	-
610 Materials and Supplies Total		4,499,457.00	3,430,782.88	3,617,458.06
615 Supplies- Technology Related	Business Services	50,954.00	14,000.00	16,500.00
615 Supplies- Technology Related	Career and Technical Education Programs	181,187.00	-	-
615 Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	171,813.00	259,776.83	209,729.99
615 Supplies- Technology Related	Executive Administrative Services	7,479.00	8,300.00	23,800.00
615 Supplies- Technology Related	Health Services	13,840.00	16,320.00	18,000.00
615 Supplies- Technology Related	Improvement of Instructional Staff Services	1,004.00	12,939.72	20,000.00
615 Supplies- Technology Related	Instructional Staff Training Services	90.00	-	-
615 Supplies- Technology Related	Library/Media Services	923.00	42,705.00	2,000.00
615 Supplies- Technology Related	Operations and Maintenance of Plant Services	220,235.00	271,033.11	203,000.00
615 Supplies- Technology Related	Other Instructional Programs	12,191.00	1,400.00	-
615 Supplies- Technology Related	Other Instructional Staff Services	-	13,535.91	10,000.00
615 Supplies- Technology Related	Psychological and Educational Assessment Services	-	8,000.00	10,030.00
615 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	161,314.00	10,006.39	-
615 Supplies- Technology Related	School Administration	122,098.00	3,263.98	-
615 Supplies- Technology Related	Special Education Programs	1,726.00	-	4,570.00
615 Supplies- Technology Related	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	3,500.00	11,562.50
615 Supplies- Technology Related	Student Transportation Services	-	3,055.76	18,000.00
615 Supplies- Technology Related	Support of Individual Special Needs Students	45,408.00	-	-
615 Supplies- Technology Related Total		990,262.00	667,836.70	547,192.49
620 Energy	Operations and Maintenance of Plant Services	8,767,395.00	9,655,722.23	9,666,835.00
620 Energy	Other Instructional Programs	1,951.00	-	-
620 Energy	Regular Programs- K, Elem, Secondary	828.00	-	-
620 Energy	School Administration	290.00	-	-
620 Energy	Student Transportation Services	736,382.00	1,156,200.00	1,000,000.00
620 Energy Total		9,506,846.00	10,811,922.23	10,666,835.00
630 Purchased Food	Instructional Staff Training Services	1,288.00	-	-
630 Purchased Food	Operations and Maintenance of Plant Services	324.00	-	-
630 Purchased Food	Other Instructional Programs	779.00	-	-
630 Purchased Food	Regular Programs- K, Elem, Secondary	22,606.00	-	-
630 Purchased Food	School Administration	26,548.00	-	-
630 Purchased Food	Special Education Programs	20.00	-	-
630 Purchased Food Total		51,565.00	-	-
640 Textbooks/Workbooks/Lib Books/Periodicals	Career and Technical Education Programs	4,542.00	-	-
640 Textbooks/Workbooks/Lib Books/Periodicals	Executive Administrative Services	608.00	960.00	1,860.00
640 Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	11,597.00	-	-
640 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	1,958,950.00	2,663,220.66	2,350,000.00
640 Textbooks/Workbooks/Lib Books/Periodicals	School Administration	5,000.00	-	-
640 Textbooks/Workbooks/Lib Books/Periodicals Total		1,980,697.00	2,664,180.66	2,351,860.00
730 Machinery, Vehicles, Furniture, Equipment	Business Services	80,273.00	-	-
730 Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Development, and Evaluation Services	40,487.00	-	-
730 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	875,236.00	766,590.00	775,000.00
730 Machinery, Vehicles, Furniture, Equipment	Student Transportation Services	299,919.00	465,338.24	240,000.00
730 Machinery, Vehicles, Furniture, Equipment Total		1,295,915.00	1,231,928.24	1,015,000.00
810 Dues and Fees	Board of Education Services	43,164.00	46,147.80	46,025.00
810 Dues and Fees	Business Services	6,684.00	8,037.31	5,438.00
810 Dues and Fees	Career and Technical Education Programs	250.00	1,000.00	1,000.00
810 Dues and Fees	Central Services- Planning, Research, Development, and Evaluation Services	88.00	131.22	43.68

JEFFERSON PARISH SCHOOLS
FY 2023 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
810 Dues and Fees	Executive Administrative Services	3,705.00	6,194.43	6,869.00
810 Dues and Fees	Food Services Operations	150.00	-	-
810 Dues and Fees	Health Services	-	13,200.00	13,200.00
810 Dues and Fees	Instructional Staff Training Services	3,144.00	1,750.00	2,250.00
810 Dues and Fees	Library/Media Services	1,295.00	400.00	-
810 Dues and Fees	Operations and Maintenance of Plant Services	1,699.00	764.80	650.00
810 Dues and Fees	Other Instructional Programs	13,834.00	1,255.00	1,364.50
810 Dues and Fees	Parental/Family Involvement	59.00	300.00	300.00
810 Dues and Fees	Psychological and Educational Assessment Services	656.00	600.00	-
810 Dues and Fees	Regular Programs- K, Elem, Secondary	33,928.00	15,000.00	22,000.00
810 Dues and Fees	School Administration	22,210.00	-	-
810 Dues and Fees	Speech Pathology and Audiology Services	6,099.00	7,200.00	1,925.00
810 Dues and Fees	Student Transportation Services	60.00	-	-
810 Dues and Fees Total		137,025.00	101,980.56	101,065.18
820 Legal Reserve	Board of Education Services	66,372.00	750,000.00	-
820 Legal Reserve Total		66,372.00	750,000.00	-
890 Miscellaneous Expenditure	Central Services- Planning, Research, Development, and Evaluation Services	17,610.00	10,000.00	10,000.00
890 Miscellaneous Expenditure	Library/Media Services	203.00	205.00	205.00
890 Miscellaneous Expenditure	Regular Programs- K, Elem, Secondary	83.00	3,132.184.00	3,037,790.14
890 Miscellaneous Expenditure	Special Education Programs- Gifted and Talented	-	31,500.00	31,500.00
890 Miscellaneous Expenditure Total		17,896.00	3,173,889.00	3,079,495.14
940 Local Revenue Transfer Out	Local Revenue Transfer to another LEA	69,463,501.00	82,066,437.36	90,085,246.33
940 Local Revenue Transfer Out Total		69,463,501.00	82,066,437.36	90,085,246.33
TOTAL EXPENDITURES		520,555,329	551,137,123	565,655,853
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		52,195,125	37,328,473	2,433,512
OTHER FINANCING SOURCES (USES)				
Operating Transfer Out	Operating Transfer Out	(59,324,351.00)	(17,861,977.00)	(7,350,611.00)
Operating Transfer In	Operating Transfer In	5,293,184.00	-	-
Proceeds-Sale of fixed assets	Proceeds-Sale of fixed assets	297,554.00	7,660.90	10,000.00
Transfer of Indirect Costs	Transfer of Indirect Costs	6,538,488.00	5,353,590.85	5,000,000.00
APPROVED TRANSFERS FOR FY 2022 AMENDED BUDGET, UPON CLOSE OUT OF THE FISCAL YEAR:				
1. First \$5M surplus to go to increasing General Fund Balance		-	-	-
2. The next \$8.6M to fund the technology set aside fund (transfer out)		-	(8,600,000.00)	-
3. The remaining balance to fund the facilities set aside fund (transfer out)		-	(11,227,748.00)	-
TOTAL OTHER FINANCING SOURCES (USES)		(47,195,125)	(32,328,473)	(2,340,611)
NET CHANGE IN FUND BALANCE		5,000,000	5,000,000	92,901
FUND BALANCE, BEGINNING		180,143,513	185,143,513	190,143,513
FUND BALANCE, ENDING		185,143,513	190,143,513	190,236,414